

59TH LEGISLATURE—REGULAR SESSION

formance of governmental functions required or authorized by this Constitution or the Laws of this State, under such terms and conditions as the Legislature may prescribe. The term 'governmental functions,' as it relates to counties, includes all duties, activities and operations of state-wide importance in which the county acts for the State, as well as of local importance, whether required or authorized by this Constitution or the Laws of this State."

Sec. 2. The foregoing Constitutional Amendment shall be submitted to a vote of the qualified electors of this State at an election to be held throughout the State on the first Tuesday after the first Monday in November, 1966, at which time the ballot shall have printed thereon the following:

"FOR the Amendment to the Constitution authorizing the Legislature to provide by statute for any county having one million, two hundred thousand (1,200,000) or more inhabitants to consolidate the functions of government and for such counties or any political subdivision(s) located therein to contract for the performance of functions of government.

"AGAINST the Amendment to the Constitution authorizing the Legislature to provide by statute for any county having one million, two hundred thousand (1,200,000) or more inhabitants to consolidate the functions of government and for such counties or any political subdivision(s) located therein to contract for the performance of functions of government."

Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election and this Amendment shall be published in the manner and for the length of time as required by the Constitution and Laws of this State.

Adopted by the House on May 4, 1965: Yeas 112, Nays 20; passed by the Senate on May 29, 1965: Yeas 29, Nays 0.

Signed by the Governor June 18, 1965.

PROPOSED CONSTITUTIONAL AMENDMENT— AGRICULTURAL LANDS—TAXATION

H. J. R. No. 79

Proposing an amendment to Article VIII, Constitution of the State of Texas, by adding Section 1-d to provide that all land owned by natural persons designated for agricultural use shall be assessed for all tax purposes on the consideration of only those factors relative to such agricultural use.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Article VIII, Constitution of the State of Texas, be amended by adding Section 1-d to read as follows:

"Section 1-d. (a) All land owned by natural persons which is designated for agricultural use in accordance with the provisions of this Section shall be assessed for all tax purposes on the consideration of only those factors relative to such agricultural use. 'Agricultural use' means the raising of livestock or growing of crops, fruit, flowers, and other products of the soil under natural conditions as a business venture for profit, which business is the primary occupation and source of income of the owner.

PROPOSED CONSTITUTIONAL AMENDMENTS

"(b) For each assessment year the owner wishes to qualify his land under provisions of this Section as designated for agricultural use he shall file with the local tax assessor a sworn statement in writing describing the use to which the land is devoted.

"(c) Upon receipt of the sworn statement in writing the local tax assessor shall determine whether or not such land qualifies for the designation as to agricultural use as defined herein and in the event it so qualifies he shall designate such land as being for agricultural use and assess the land accordingly.

"(d) Such local tax assessor may inspect the land and require such evidence of use and source of income as may be necessary or useful in determining whether or not the agricultural use provision of this article applies.

"(e) No land may qualify for the designation provided for in this Act unless for at least three (3) successive years immediately preceding the assessment date the land has been devoted exclusively for agricultural use, or unless the land has been continuously developed for agriculture during such time.

"(f) Each year during which the land is designated for agricultural use, the local tax assessor shall note on his records the valuation which would have been made had the land not qualified for such designation under this Section. If designated land is subsequently diverted to a purpose other than that of agricultural use, or is sold, the land shall be subject to an additional tax. The additional tax shall equal the difference between taxes paid or payable, hereunder, and the amount of tax payable for the preceding three years had the land been otherwise assessed. Until paid, there shall be a lien for additional taxes and interest on land assessed under the provisions of this Section.

"(g) The valuation and assessment of any minerals or subsurface rights to minerals shall not come within the provisions of this Section."

Sec. 2. The foregoing Constitutional Amendment shall be submitted to a vote of the qualified electors of this State at an election to be held on the first Tuesday after the first Monday in November, 1966, at which election all ballots shall have printed on them the following:

"FOR the Constitutional Amendment to provide that all land owned by natural persons designated for agricultural use shall be assessed for all tax purposes on the consideration of only those factors relative to such agricultural use.

"AGAINST the Constitutional Amendment to provide that all land owned by natural persons designated for agricultural use shall be assessed for all tax purposes on the consideration of only those factors relative to such agricultural use."

Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election and this Amendment shall be published in the manner and for the length of time as required by the constitution and laws of this state.

Adopted by the House on April 27, 1965: Yeas 102, Nays 32; passed by the Senate on May 10, 1965: Yeas 21, Nays 9.

Signed by the Governor May 21, 1965.